

SECRETARY OF STATE

State Capitol, Suite 204
500 East Capitol Avenue
Pierre, South Dakota
57501-5070
sdsos@state.sd.us
www.sdsos.gov



Chris Nelson
Secretary of State

Chad Heinrich
Deputy

June 12, 2006

James Filanc
Racing For Life
44196 La Cruz Drive
Temecula, California
92590-3950

Dear James:

Our office has received notification of the raffle that you will be conducting in Sturgis August 2006 at the motorcycle rally. We have filed your request.

If you have any other questions, please feel free to contact our office at (605) 773-3537.

Sincerely,

Monae Johnson
Receptionist
South Dakota Secretary of State
500 E. Capitol Ave, Suite 204
Pierre, SD 57501

Cc: Lisa Schieffer, Auditor
Meade County Auditor
1425 Sherman Street
Sturgis, SD 57785

SUPPORT
EDUCATION
RESEARCH



A non-profit organization
serving the needs of
persons with scleroderma
and related diseases

April 7, 2006


To Whom It May Concern:

The Racing For Life Off-Road Motorcycle Team operates under the 501(c)(3) IRS determination letter of the National Office of the Scleroderma Foundation located in Danvers, MA. The Scleroderma Foundation's Federal Identification Number is: 52-1375827.

The Racing For Life Offroad Motorcycle Team
Jim Filane, Team Leader
44196 La Cruz Dr.
Temecula CA 92590-3950

Racing For Life organizes educational events, fundraising events, and other activities. The money they raise supports the three-fold mission of the Scleroderma Foundation: Support, Education, and Research.

Sincerely,


Frannie Waldron
Development Manager

Internal Revenue Service

REC'D AUG 20 2001

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: August 15, 2001

Scleroderma Foundation
12 Kent Way, Suite 101
Byfield, MA 01922-1221

Person to Contact:

Stephanie Broach-Camp 31-04022
Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 9:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

52-1375827

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in January 1985 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Scleroderma Foundation
52-1375827

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

JUN 12 '06

S.D. SEC. of STATE



James Filane
Racing For Life
44196 La Cruz Drive
Temecula, California
92590-3950

May 17, 2006

Secretary of State
Capitol Building
500 East Capitol Avenue Ste 204
Pierre SD 57501-5070

Subject Non-profit certification status

Dear Secretary of State Nelson,

Racing For Life is a yearlong fundraising effort to benefit two charities, The Scleroderma Foundation and the Lance Armstrong Foundation. We are a team of seven off road dirt bike enthusiasts who are going to race in the SCORE Baja 1000 on November 15-18, spotlighting the two charities in memory of my sister, Julia Lynn, who passed away last year from the two diseases.

We are seeking formal non-profit status recognition to conduct business in Sturgis, South Dakota, during the Sturgis Bike Rally as guests of The Buffalo Chip. I met Toni Woodruff, co-owner of the Buffalo Chip, at Daytona Bike Week, while promoting the two charities as part of a 5,000-mile nationwide tour in February/March of this year. I explained to her that we visited 11 cities along the way, with rallies in six cities, and had raised nearly \$5,000 thus far. She embraced our efforts and has formally invited us to be her guests during the Sturgis Rally. Their stated goal is to help us raise awareness and money while at The Buffalo Chip.

I have attached formal letters of recognition of both charities, demonstrating their support. In addition, The Scleroderma Foundation has given us written permission to collect monies and promote the two charities under the protection of their 501.c.3 status. This letter and a copy of the articles of incorporation are attached as evidence of this permission.


We have spoken with the State Department of Revenue and Regulation and been given direction on how to complete and file the appropriate forms, along with guidance on the proper procedures to assure all documentation is in order.



We plan to raise money while in Sturgis through asking for \$5 donations. In exchange for this donation, donors will receive three things, a LiveStrong wristband, a Scleroderma wristband, and a raffle ticket. We are conducting a yearlong raffle to give away a vintage restored 1974 Husqvarna 250 WR dirt bike. The raffle drawing will be conducted in December later this year, after we have sold as many tickets as possible. The net proceeds will be split evenly between the two charities. We plan to bring and show off the restored Husqvarna while at The Buffalo Chip. In addition, we will bring "The Julia Lynn," a KTM 525 EXC that we are going to race in the SCORE Baja 1000. You can learn more about our efforts by visiting www.racingforlife.org, our official website for the yearlong charity promotional effort.

I trust the above will provide you with the necessary information to determine that we qualify for exempt taxation and filing fee status, as we get ready to conduct business at The Buffalo Chip. Please contact me at jfilanc@racingforlife.org or call me at 951-695-2598 if you need more information or have additional questions.

Sincerely,

 Jim Filanc
Team Captain
Racing For Life

cc: Lisa Schieffer, Auditor
Meade County Auditor
1425 Sherman Street
Sturgis, SD 57785

Rod Woodruff
The Buffalo Chip
P.O. Box 909
Belle Fourche
South Dakota, 57717

Toni Woodruff
The Buffalo Chip
toni@buffalochip.com

Mike Sanborn
The Buffalo Chip
mike@buffalochip.com

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and related diseases

January 4, 2006

Mr. Jim Filanc
44196 La Cruz Drive
Temeculah CA 92590

Dear Mr. Filanc,

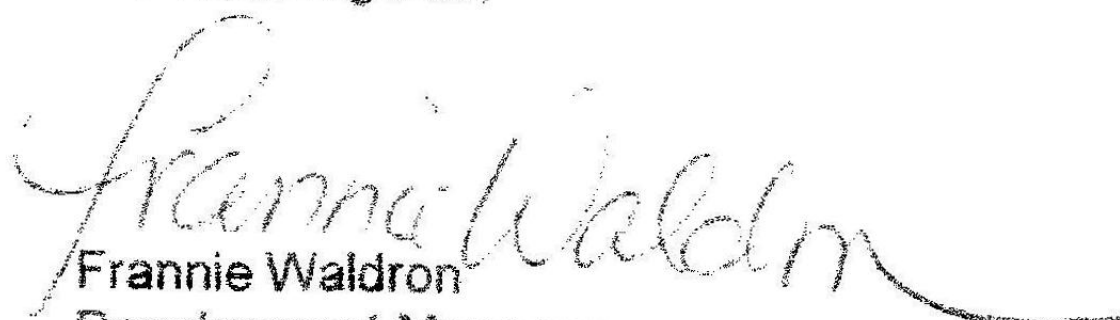
The Scleroderma Foundation is committed to supporting your efforts and working with you and your team for the Baja 1000 in November 2006. This is an exciting opportunity for the Foundation to help raise public awareness of scleroderma and also raise funds.

We look forward to being a part of this team effort with you and the Lance Armstrong Foundation for the Baja 1000 in memory of your sister Julia Lynn.

We will be happy to provide materials, PR support, individual and team fundraising pages through our website, and being an integral part of the planning process.

Your excitement and enthusiasm is contagious.

Warmest regards,


Frannie Waldron
Development Manager